

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	CRIMINAL NO. _____
v.	:	DATE FILED: _____
LORI A. TOLL	:	VIOLATION: 18 U.S.C. § 1341 (mail fraud -3 counts) 26 U.S.C. § 7206(1) (willfully filing false federal income tax returns - 2 counts)

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times relevant to this information:

1. From approximately 1989 through approximately November 2006, defendant LORI A. TOLL was employed as a bookkeeper of South Central Digital Systems, the parent company of Advanced Business Equipment Digital Leasing (“ABE/DL”), a business equipment and leasing company located at 1129 Union Boulevard, Allentown, Pennsylvania. Her responsibilities included managing the accounting system, and writing checks to vendors for supplies. She was not authorized to sign checks for ABE/DL.

THE SCHEME

2. From in or about January 2003, through on or about November 15, 2006, defendant

LORI A. TOLL

devised and intended to devise a scheme to defraud South Central Digital Systems, the parent company of ABE/DL and to obtain money and property by means of false and fraudulent pretenses, representations, and promises.

MANNER AND MEANS

It was part of the scheme that:

3. Between in or about January 2003 and in or about November 2006, while employed at ABE/DL, defendant LORI A. TOLL, without authorization from her employer, wrote checks against her employer's corporate checking account made payable to "Lori Toll" or "US Bank," her issuing credit card bank.

4. Defendant LORI A. TOLL concealed the embezzlement of these funds by entering the checks into the accounting system and falsely recording them as payments to vendors of South Central Digital Leasing, such as Toshiba, Kyocera and Advanced Business Equipment.

5. Defendant LORI A. TOLL forged the name of one of the owners of the business on each of the checks she fraudulently wrote.

6. Defendant LORI A. TOLL embezzled the funds for her own personal use by cashing the checks, depositing them into her personal credit union account, or by mailing the checks to U.S. Bank to pay her personal credit card bills.

7. Defendant LORI A. TOLL used all of the South Central Digital Systems corporate checks she fraudulently wrote for her own personal use and benefit, without the knowledge or authorization of her employer.

8. Between in or about January 2003 and on or about November 15, 2006, as a result of her fraudulent scheme, defendant LORI A. TOLL defrauded South Central Digital Systems of money for a total loss amount of approximately \$700,000.

9. On each of the dates listed below, each date constituting a separate count, in the Eastern District of Pennsylvania, and elsewhere, defendant

LORI A. TOLL,

for the purpose of executing the scheme described above, and attempting to do so, knowingly caused to be delivered by mail according to the directions thereon, various corporate checks belonging to South Central Digital Leasing, made payable to US Bank, as follows:

<u>COUNT</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1.	6/21/04	Digital Leasing check # 1672 mailed from Lehigh Valley, PA, payable to US Bank National Association ND, P.O. Box 790409 St. Louis, MO 63179-0409	\$9,355.75
2.	10/12/05	Advanced Business Equipment check # 032493 mailed from Lehigh Valley, PA, payable to US Bank, P.O. Box 790408 St. Louis, MO 63179-0408	\$20,000.00

<u>COUNT</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
3.	5/22/06	Advanced Business Equipment check # 033616 mailed from Lehigh Valley, PA, payable to US Bank, P.O. Box 790408 St. Louis, MO 63179-0408	\$25,575.00

All in violation of Title 18, United States Code, Section 1341.

COUNT FOUR

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

On or about April 15, 2005, in the Eastern District of Pennsylvania, defendant

LORI A. TOLL

willfully made and subscribed a United States income tax return, Form 1040, for the calendar year 2004, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Internal Revenue Service, which defendant LORI A. TOLL did not believe to be true and correct as to every material matter, in that the return reported taxable income for herself and her spouse of approximately \$93,383.00, when in fact, as defendant LORI A. TOLL well knew, she failed to report additional taxable income of approximately \$82,989.

In violation of Title 26, United States Code, Section 7206(1).

COUNT FIVE

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

On or about April 15, 2006, in the Eastern District of Pennsylvania, defendant

LORI A. TOLL

willfully made and subscribed a United States income tax return, Form 1040, for the calendar year 2005, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Internal Revenue Service, which defendant LORI A. TOLL did not believe to be true and correct as to every material matter, in that the return reported taxable income for herself and her spouse of approximately \$79,436, when in fact, as defendant LORI A. TOLL well knew, she failed to report additional taxable income of approximately \$256,056.

In violation of Title 26, United States Code, Section 7206(1).

PATRICK L. MEEHAN
United States Attorney